

DEBT RESTRUCTURE TABLE

	ACCOUNTS PAYABLE	RESTATED FOR LOOK-BACK	CASH REIMB. %	PROPOSED CASH PAYMENT
Debt Restructure Summary				
<i>Medical Claims Liabilities</i>				
Subscribers	\$10,557.13	\$10,557.13	100%	\$10,557.13
DMC	24,260,367.47	27,264,529.25	0%	-
Physician and Non-Physician Medical Providers	17,770,777.59	16,388,481.98	55%	8,992,585.26
Hospitals	20,161,622.47	18,756,623.29	35%	6,564,818.15
Pay In Full Providers	1,263,933.58	1,080,758.70	25%	268,875.00
Pharmacy	35,993.28	39,006.90	25%	9,751.73
Primary Care Centers	62,943.39	26,296.71	25%	6,574.18
Collection Agencies	847.14	788.35	0%	-
	63,567,042.05	63,567,042.31		15,853,161.45
<i>Primary Care Capitation Withhold</i>	896,635.97		25%	224,158.99
<i>Federal Government Contingent Liabilities</i>	2,574,934.00		55%	1,416,213.70
<i>Surplus Notes</i>				
UAHC	12,300,000.00		0%	-
DMC	5,000,000.00		0%	-
	17,300,000.00			-
<i>Total Liabilities</i>	<u>\$ 84,338,612.02</u>			<u>\$ 17,493,534.14</u>

	AMOUNT	% OF APPLICABLE LIABILITIES	% OF NON-SUBORD. LIABILITIES
Net Impact on Creditors			
Total DMC Pre 8/1/01 Liabilities (Incl. Surplus Notes)	\$ 29,260,367.47	27.0%	
Total Non-DMC Pre 8/1/01 Liabilities (Excl. Surplus Notes)	42,778,244.55	39.5%	
Total UAHC Surplus Notes	12,300,000.00	11.3%	
Total Post 7/31/01 Liabilities	24,049,086.99	22.2%	
Total Liabilities	<u>\$ 108,387,699.00</u>	<u>100.0%</u>	
<i>Restructure Proposal</i>			
DMC Surplus Notes for Pre 8/1/01 Liabilities*	\$ 14,000,000.00	47.8%	
Cash Payments to Non-DMC Creditors for Pre 8/1/01 Liab	17,493,534.14	40.9%	
UAHC Surplus Notes	-	0.0%	
Post 7/31/01 Provider Liabilities	24,049,086.99	100.0%	
	<u>\$ 41,542,621.13</u>	<u>38.3%</u>	45.6%
<i>Liquidation Scenario</i>			
Cash Payment to Creditors		21.9%	25.7%

Summary of OmniCare Balance Sheet Impact

<i>Fund Balance/Equity Adjustments:</i>	
Write off medical claims liabilities	\$ (23,453,513.13)
Write off primary care capitation withhold liabilities	(672,476.97)
Write off Federal Government contingent liabilities	(1,158,720.30)
Write off UAHC Surplus Notes	(12,300,000.00)
Change in unrestricted fund balance/equity	(37,584,710.40)
Reduction in surplus notes (UAHC)	12,300,000.00
Convert DMC obligation to surplus notes	(22,560,367.47)
Change in surplus notes balance	(10,260,367.47)
Net Change in Equity	<u>\$ (47,845,077.87)</u>

Other Balance Sheet Account Changes

Cash payments	\$ (17,493,534.14)
Reduce medical claims payable	64,463,678.02
Reduce accrued liabilities	2,574,934.00
Reduce provider receivables	(1,700,000.00)
Change in other balance sheet amounts	<u>\$ 47,845,077.87</u>

*Represents estimated economic value of OmniCare Health Plan after debt restructure.